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## Student Life, May 16, 1913, Vol. 11, No. 30

Utah State University

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# COMMERCIAL CLUB ISSUE

# Student Life

Published Weekly by the Students of the Utah Agricultural College.

VOLUME XI.

LOGAN, UTAH, FRIDAY, MAY 16, 1913.

NUMBER 30.

## PROFESSOR LARSEN

Many lands and colleges helped to make Prof. Christian Larsen the delightful friend and teacher that he was. Born in Denmark on the island of Langeland, he was eleven years old when he came to America but, young as he was, he had already formed an enduring love for his native land, its language, its customs, and, above all, its people. To that country he owed a sense of humor as keen and kindly as that of Hans Christian Anderson. The love for Denmark was strengthened later by a visit to his old home made soon after he was twenty.

In Logan Prof. Larsen began his schooling at the old Rock School House and finished it with six years at the U. A. C., being graduated in 1896 with the degree of B. S. in Agriculture and remaining for a year of graduate work. During this time his innate love for good literature was much stimulated by Prof. MacEwan but his greatest admiration was for Prof. Brewer who had received in England a thorough cultural and scientific training and who became his ideal of a scholarly man. This admiration for thorough culture was strengthened by his two years of study at Harvard University, where he devoted himself to all forms of language work and received the masters degree. These were probably the two happiest years of his life, though in a life so filled with intellectual activity and the joys of books, work and friends it is hard to rate one year above another. His intimate friends know, at least, that his Harvard courses formed what he considered the basis of his scholarship and it is certain that Utah has sent no one to Harvard better fitted by nature to take on Harvard polish and profit by Harvard scholarship in language work.

To Germany Prof. Larsen also owed much. During his missionary years he continued his literary studies along with his work. At Kiel where he labored for over a year and a half his favorite



CHRISTIAN LARSEN

resort in leisure hours was the university library and its librarian was one of his dearest friends. It is a pleasure to look through his diary of these years, telling of his trips to Hamburg, Berlin and Stuttgart, his friends in all circles of society, and his disappointment when his tracts fell among unappreciative people.

All through his teaching he was especially interested in students of Scandinavian origin and in those who had returned from the German mission.

Prof. Larsen's teaching experience was as varied as his schooling. He began in a country school near Benson ward and even then gave his scholars Stevenson rather than Longfellow, for he ever believed that you can not start too early in acquiring good literary taste. Then came a few years teaching at the L. D. S. U., in Salt Lake, and for the past six years as we all know he had been at the A. C. U. A man of broad tastes, loving books, horticulture, travel, and country life he had many close friends and most varied acquaintances. Few men have so highly prized

the human element in friendship as he and few have so tactfully concealed their insight into the personal weaknesses and vanities of the men he knew. He will always be remembered as a man of high literary standards and scholarly attainments, as a genial companion and a most lovable friend.

## ACCOUNTING DEPARTMENT.

Some twenty years ago, bookkeeping was taught in almost every high school in the country. To know how to keep books was thought a necessary part of a young man's education. Subsequently, it was crowded out by the sciences. These were supposed to be of greater importance than bookkeeping. Fortunately the tide is being turned and accounting is coming back into its own.

Accountancy has developed tremendously during the last five or six years. From a collection of more or less arbitrary rules, it has developed into a science. The "Art of Bookkeeping" has been

(Continued on page two)

## LAST RESPECTS PAID TO PROF. CHRISTIAN LARSEN

Tuesday afternoon the last earthly respects were paid to Prof. Christian Larsen, when the funeral services were held in the Logan tabernacle. The building was filled to overflowing with a throng of sympathizers. On and about the casket, containing the remains were banks of flowers which bespoke of the highest esteem his friends held his memory. In the death of Prof. Larsen our college mourns the loss of one of its strongest supporters and the State the loss of one of its brightest intellects.

All work was laid aside at the Brigham Young College as well as at the A. C., and faculty and students marched in a body to the tabernacle. It was a splendid tribute to the memory of the beloved Professor.

The pall-bearers were Professors Porter, Arnold, E. G. Peterson, J. W. Jensen, George B. Hendricks, and George C. Jensen. The services were presided over by Bishop Kemp of North Logan. The tabernacle and college choirs furnished the music.

The services were opened by singing "O, My Father," and Elder Ralph Smith offered prayer, "Nearer My God to Thee," was then sung.

Bishop L. A. Merrill was the first one to address the gathering. He was a classmate of the deceased at the A. C. and had known him intimately for twenty one years, ever since he came here a poor immigrant boy, bashful and backward. He spoke of having seen him grow from a shy, bashful boy until he was the peer of any man in the state. He prized the memory of their associations, for his life had been an inspiration to him. Bishop Merrill honored, admired, and respected him for the respect he showed his parents. No man in this community had more friends, or was more highly respected and admired than Prof. Larsen.

Pres. Widtsoe followed, expressing the highest esteem for the departed Professor. Characterizing him as a careful, honest, and conscientious student, rather inclined to keep himself in the background and underestimating himself, but in his class work seemed to be the leading spirit. He spoke of his being ambitious, and active, of his living in a spirit of love. Not a love for this person or that but a love for all. To this faculty the speaker attributed the deceased great success in life.

A quartette composed of Prof.

G. W. Thatcher, Frank Baugh, Mrs. Linnartz, and Miss Ethel Jensen sang an appropriate selection.

Dr. Thomas was the next speaker he said: "Professor Christian Larsen was a quite, unobtrusive man, yet he was uncompromising in doing those things which he thought were right and in avoiding those things which he thought were wrong."

Kindness was in this good man's heart. Even the animals appreciated his kindness.

His was the work of a true scholar. In his younger days he toiled day and night to reach the zenith of his power. Often he has remained at his tasks until two or three o'clock in the morning.

As a christian man I want to say to you that we have few in his class. I realize that Christian Larsen was, in every sense, a true son of God. His religion was the religion of true kindness. It extended to every living thing. If he saw a worm on the sidewalk he would rather have gone out of his way than tread on it."

Osborne J.P. Widdsoe of the L. D.S. said: Prof. Larsen was one of best friends that he had ever associated with in his life. They had been boys together at the Agricultural College. They studied together and planned to go East. Later they went to Harvard together, where they roomed together, slept together, ate, studied and dreamed together. The speaker spoke of the ability of the deceased to make friends and he expressed the belief that Prof. Larsen did not have an enemy in the world. He also spoke highly of his scholastic attainments and his love for the truly beautiful.

President Ballif: "Christian Larsen lived a long time. Not a long time as measured by years but as measured by accomplishment. He has accomplished a great mission. The reflection came to me during the words of the others that perhaps there were others seeking the advice, the counsel, and the employment of our brother, Christian Larsen. Perhaps there are many who desire the instructions and the benefit of the experiences, of the wisdom that comes from the soul of this inspired man. We sometimes go across the continent to obtain the services of men like this.

"There was something great in the soul of that man.

"God bless his memory."

A Juvenile quartette composed of Masters Hess, Trotman, Jacques and Baugh sang, "I Need Thee Every Hour," very beautifully.

Jos. Quinney, Jr.: "I have known Christian Larsen for twenty years and have been associated with him in many different things and I have found him to be thoroughly true in every respect. He was a true christian and gained the admiration of all those who came within the influence of his presence. I am glad that I have asso-

ciated with him and the inspiration that has come from him to me has been a great help to me."

John T. Caine: "He had something genuine and staunch behind him and that is the spirit of his whole life. His success in life was not an accident. He comes from good strong intellectual stock. To me Christian Larsen will always be and has always been a strong exemplification of the ideals of the country in which he was born and of the country to which he came. God bless us that his memory may be a guide to all of us."

Bishop Crookston: "Christian Larsen has always been a good man and a good boy, his mother's boy and I can't explain and don't know what will come into this gap that has been made in his family. This display here is not just because Chris was a member of the faculty of the Agricultural College, but because the faculty and students loved him and wanted to do him honor.

Bishop Kemp: Christian Larsen wished to be a friend of mankind. Some day we will know why he has been called away from us."

The choir sang and the services were brought to a close by a benedictory prayer by Elder Carl M. Nelson of North Logan.

#### ACCOUNTING DEPARTMENT

(Continued from page one)  
displaced by the "Science of Accounts."

The Agricultural College was the first institution in the state to introduce into its college courses instruction in Accounting. During the present year three college courses have been given in the Institution. Two for the Commerce students and one for the students in Agriculture. Still other courses will be available as soon as the students are prepared to take them.

Accounting knowledge is an essential to adequate executive control. The busy manager cannot pass intelligently upon the various problems which arise except he have before him carefully prepared data upon which to base his judgments. The information which a manager should know is a matter to be determined by the application of economic and business principles. The practical working out of these in a system of books is the duty of the accountant. He must make his books conform to the best known principles of economics, for these are the factors which must guide.

The benefits to be derived from a thorough training in the Science of accounts, extends into every activity. The business man

is not the only one who needs to know something about accounting. The Corporation lawyer to be of greatest service to his clients should have at least a general knowledge. To the public man, trustee or custodian of public moneys, a thorough understanding of accounts is his only safeguard.

As a profession, there is no more inviting field. The late J. P. Morgan, in an address before the New York Association of Public Accountants, said that the field of the Public Accountant is as great as that of the law. If the student will only take mental note of the proportionate number in each of these fields he will readily see wherein the greater opportunity lies. There is absolutely no danger of an overcrowded field for at least ten years. The movement toward greater publicity is sure to force the demand for public accountants. Conservative investors are fast learning the value to them of the auditor's certificate of health.

Auditors generally are as well paid for their services as the lawyer. There is just as great opportunity for independent practice.

A man does not have to be a wizard in figures to be a successful accountant. It is almost wholly a question of judgment. The power to analyze and weigh the facts as they are represented upon the books are factors which make a good Auditor.

The A. C. Commercial Department aims to give such instruction in Law, Economics, and Accounting as are necessary to qualify for the profession of accountancy. The following courses offered by the Accounting Department aim to prepare the student to do professional work: Theory of Accounts, Systems of Accounts, Practical Accounting, Corporation Accounts, Cost Accounts, and Auditing.

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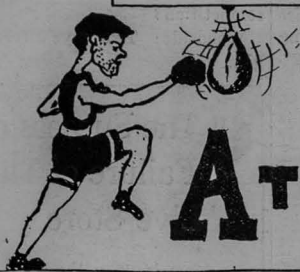
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## U. OF U. WINS TRACK MEET

Saturday the U won in a meet in which the outcome was in doubt until the relay was run, the U. boys succeeded in winning out by a score of 67½ to 52½.

Out of the fourteen events the Aggies pulled down 6 firsts, and lacked but a few feet of taking the relay.

No records were broken but every event with the exception of half, and a mile was hotly contested.

In the 440 which was a fight from start to finish, Kirby won from Flagel, whom the U. had banked on to win.

Hopkins and Travers sprung a surprise by beating Peterson in the 100 yard dash.

Hugh Peterson and Snow were the best point getters for the Aggies, while Hopkins and Jamison starred for their team.

The summaries.

### Track Events.

100-yard dash—Hopkins, U. of U., won; Travers, U. of U., second; Peterson, A. C., third. Time 10 1/5.

Mile run—Jamison, U. of U., won; Cole, U. of U., second; Yundt, U. of U., third. Time 4:59.

120-yard hurdles—Aldous, A. C., won; Peterson, A. C., second. Time, :17.

440-yard dash—Kirby, A. C., won; Flagel, U. of U., second; Peterson, U. of U., third. Time, :53 2/5.

220-yard hurdles—Hopkins, U. of U., won; Aldous, A. C., second. Time, :27 2/5. No third place.

220-yard dash—Travers, U. of U., won; Flagel, U. of U., second; Bennion, A. C., third. Time :24.

880-yard run—Jamison, U. of U., won; Cole, U. of U., second; Winternitz, U. of U., third. Time 2:08.

### Field Events

Pole vault—Laubly and Young of U. of U., tied for first place; Gowers, A. C. and Allred, U. of U., tied for third place. Height, 9 feet 6 inches.

Shot put—Snow, A. C., won; Lusher, A. C., second; Lofgreen, U. of U., third. Distance, 37 feet 4 inches.

Broad jump—Gowers and Be-

craft, both of A. C., tied for first place; Hopkins, U. of U., third. Distance, 20 feet 4 inches.

Discus throw—Lofgreen, U. of U., won; Peterson, A. C., second; Snow, A. C., third. Distance, 112 feet 6½ inches.

High jump—Peterson and Beecraft, both of A. C., tied for first place; Parry, U. of U., third. Height, 5 feet 5 inches.

Hammer throw—Snow, A. C., won; Young, A. C., second; Bennion, A. C., third. Distance, 130 feet 3½ inches.

Relay race, half-mile—Won by Travers, Peterson, Hopkins and Flagel, U. of U., against Price, Peterson, Catmull and Kirby, A. C. Time, 1:37.

## A. C. DEFEATS B. Y. C.

Monday in a game noted for its errors, the A. C. defeated the B. Y. C. 8 to 5. Kidman pitched a good steady game for the Aggies, fanning nine men, allowing only one walk. Christensen was not in his usual form. An injury sustained from a pitched ball forced him to retire in the 5th inning. Jonas finished the game for the Crimson.

The features of the game was the home run by "Switz" and the double by Kidman, Peart and "Switz."

The line-up.

A. C.	B. Y. C.
Stevens ..... c.	Jonas
Kidman ..... p.	Christensen
Schweitzer .... 1b.	Bitter
Peart ..... 2b.	Hill
Rowe ..... 3b.	Roskelley
Andrews ..... s.s.	Riter
McClellan .... lf.	Stoddard
Woodland .... cf.	Skanechy
Holmgren .... rf.	Rewes
Umpire, Stoney.	

## STATE TRACK MEET

SATURDAY, MAY 17

This afternoon the track team leaves for Salt Lake, where they will fight for the state championship against the U. and B. Y. U. teams tomorrow afternoon.

While the dope sheet is slight-

ly in favor of Utah, we have an excellent chance to win, and it is a safe bet that there won't be over ten points difference between the three teams.

The B. Y. U. strength is centered in the mighty Richards, who will make 23 to 25 points for his team. They also have a strong contender for the 100 and 220 in Baird.

Utah is exceptionally strong in the distances, while the Aggies are weak in these events, otherwise we have a well balanced team.

Hugh Peterson is improving every day, and he will force the other sprinters to make the run of their life to beat him in the 100 and 220.

Aldous will be strong in the high and low hurdles.

Coach and Manager Spencer will take the following men. Aldous, Snow, Peterson, Beecraft, Gowers, T. Bennion, "Tony" Bennion, Kirby, Catmull, Price, Smith, Hendricks and Lusher, and Les Smith, Art Caine, rubbers.

How does this look:

	A. C.	U. B. Y. U.
100 yard .....	1	3
Mile .....	0	8
Half mile .....	0	8
440 .....	5	3
220 yard dash...	5	1
120 yard hurdles.	6	0
Low hurdles ...	3	5
Pole vault .....	1	3
Shot put .....	4	0
Hammer .....	5	3
Discus .....	1	5
Broad jump ....	4	0
High jump .....	4	0
Relay .....	5	3
Total .....	44	42

Monday we meet the B. Y. U. at Provo, and our chances to win are good, although it will be a hard meet for our boys.

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## Student Life

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### STAFF

S. V. TUNKS  
WILLIAM DOUTRE  
JESSE N. ELLERTSON

Vol. XI. No. 30.  
Friday, May 16, 1913.

### IS OUR COMMERCIAL WORK TOO ACADEMIC?

Too often the commercial Schools of our modern Educational Systems are severely criticised by the Urban business men and the Rural populace as being too Academic. It approaches too near the border line of Cultural training, or the subjects taught and courses pursued tend rather away from real business life than toward it.

These are a few of the many criticisms of Business Education. This may to some extent account for the small percentage of the students in our institution pursuing business courses.

The question now presents itself is:—Are these outbursts of the more or less illiterate critics applicable to the courses outlined in our institution.

The principle problems, which the man of the world must meet, whether he be a professional man, a business man or a farmer, are some phases of Economics. He should know some Bookkeeping and accounting, if he is going to make the greatest success possible.

The framers of our present commercial curriculum have recognized this fact and in consequence, the commercial work is devoted to Economics accounting, Stenography, some Political Science Courses and allied subjects.

Among the Economic courses offered we have first a survey of the general principle of Economics, giving the student the fundamentals of the "Wealth getting and wealth distribution of men," having acquired these facts he is in a position to take the various principles up one by one and get to the root of such problems as Money and Banking, Corporation and Trust Finance, Railroad

problems Taxation and private income and the labor problems.

These subjects represent the various phases of the business world.

The question now presents itself, should problems which have been baffling the business man and farmers alike for the past century be made subjects of study in our institution. If not will not the blind continue to lead the blind and eventually all fall into the ditch. While on the other hand if such topics are pursued under the guidance of competent professional men such as our college boasts of, is there not a possibility of the student when he leaves the institution avoiding some of the stumbling blocks that have caused the financial crash of past generations. Now as to Bookkeeping and accounting, the second major branch of the Commerce department. The farmers as a class, as is pointed out in another article of this issue, are too contented to go on working day in and day out without stopping to find out just where their profit is coming from. They are unable to tell just which plot of their farming land is netting them a profit or which piece is on the margin or which he is actually working at a loss. Is the farmer alone to bear this censure or can we look in other professions and find the same results? While they perhaps are the greatest sinners in this regard other professional men are satisfied with a mere haphazard form of bookkeeping not paying attention to the particular phase of their business, that they are operating at a profit or loss. Does a business education as is offered here offer any panacea for this existing evil?

The Bookkeeping courses are especially designed to give to the students the fundamental principles of debt and credit and the segregating of the various account. With this in his mind he is then taken through the various forms of business accounting, as Wholesale accounts, Railroad Accounts, Real Estate Accounts and Bank Acct. Are not students after pursuing these branches of study better prepared to operate at a profit the line of business they choose as their profession?

The commerce faculty are alert to the growing needs of progression, and are constantly adding new courses to the accounting curriculum. This year we have a course known as Farm accounting added which has for its motive the instructive of our agricultural graduates along the line of farm management. The faculty is fur-

ther aided by the Commercial Club which maintains a lecture course from year to year having such men as A. E. Bowen, Mgr. Skidmore, Jcs. Quinney, H. E. Hatch, J. J. Farrell and others, who bring before the students some of the problems that they have had to meet and conquered, giving the students the benefit of their experience.

After some investigation the Psychologist have concluded that the successful student in school is the man who makes the greatest success of his profession after leaving school. Everyday data accumulates tending to prove the commercial students success in our institution so far as student activities are concerned. The debating teams, for the past six years, have been composed largely of students who have been pursuing subjects of Economics. This year our class champions in debating were from the commercial department.

When we consider the fact that the students enrolled in the commercial department, represent only approximately 10% of the total college enrollment, it seems the department is contributing its share of the active students. And this in turn bespeaks of successful men after having finished their college career.

Picot to Woodside: What is competition?

Woodside: Two guys after one girl.

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### IS FARM BUSINESS NEGLECTED?

It is said that the farmer is the most independent of American citizens. That he prides in having it said of him that he is feeding and clothing the nations of the earth. Such optimism concerning the achievements of agriculture is good, but, in spite of the apparently prosperous con-

dition of the American farmer we will have to admit that business system and methods are not practiced in agriculture as in the other great industries of the nation.

The financial prosperity of the farmer has been due largely to the appreciation of land values, unlimited soil fertility, large acreage and the use of improved machinery, rather than the application of strict business methods or successful managing.

It is said that investments in agriculture from a business standpoint are not highly productive. That high priced land on an average rarely yields an income to exceed 8 or 10%, and if the interest on the investment be deducted a net profit in as many cases would be reduced to 2% or less.

The reason for small returns on agricultural investments is the fault of the farmer rather than that of the buyer who disposes of his product.

The typical farmer of to-day does not know whether his farm is paying or not. One can hardly realize the lack of system that prevails on the average farm—although better now than it used to be it is still subject to criticism. Drainage is little thought of in low lands, crops are rotated instinctively, and probably not more than one farmer out of a hundred could tell you what enterprise on his farm and under what conditions is it most profitable.

The knowledge of farm management, that is, the study of crop rotation and the placing of live stock with field crops, the study of farm business as a whole, the study of farm statistics and the relation of the farm to other business has certainly been neglected.

The problem for the farmer is a worthy one, that of studying economy in all things pertaining to the farm, analyzing them and placing the estate on a more business-like basis.

Due to the death of Professor Larsen the "Ag. Club" trip was postponed until Monday, May 26.

#### The Quicker Rule.

"All things come to him who waits."

But here's a rule that's slicker; "The man who goes for what he wants,

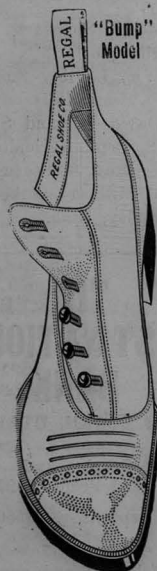
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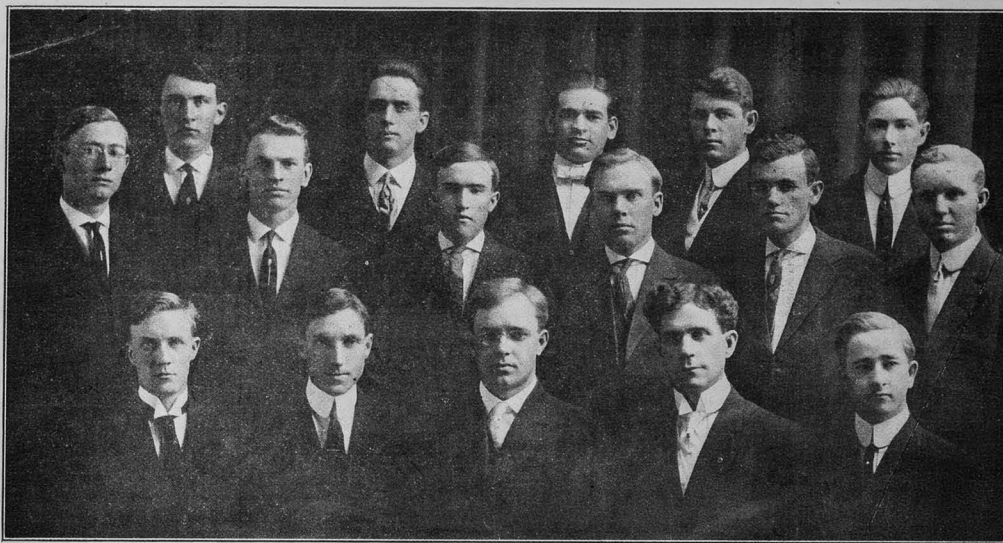
They save their cost every six months over gravity setting systems and every year over other separators, while they may be bought for cash or on such liberal terms that they will actually pay for themselves.

Every assertion thus briefly made is subject to demonstrative proof to your own satisfaction by the nearest DE LAVAL local agent, or by your writing to the Company direct.

Why then, in the name of simple common sense, should anyone who has use for a Cream Separator go without one, buy other than a DE LAVAL, or continue the use of an inferior separator?

The new 72-page De Laval Dairy Hand Book, in which important dairy questions are ably discussed by the best authorities, is a book that every cow owner should have. Mailed free upon request if you mention this paper. New 1913 De Laval catalog also mailed upon request. Write to nearest office.

**The DE LAVAL SEPARATOR COMPANY**  
NEW YORK CHICAGO SAN FRANCISCO SEATTLE



## Commercial Club

### CLUB HISTORY

The Commercial Club was organized on its present basis in the early autumn of 1910. Previous to this time the Club had no home nor were there any restrictions on the requirements of candidates for membership except that they must be commercial students. Having secured a room and wishing to better the conditions of the club and place it on a firmer basis, a select group of college grade men met on October 15th in the year above mentioned and appointed a committee to draw up a new constitution and a new set of by-laws. The new constitution as framed and adopted provides that "all candidates for membership must be acted upon and chosen by a committee appointed for that purpose, and that they must be of college standing."

Since the time when the club adopted the new constitution and took possession of its welcomed home, it has been in a flourishing condition and has done much, not only for the members and the commercial department, but for the whole school. It has been instrumental in obtaining yearly an average of six prominent business men and trained accountants to lecture to those interested both in manufacturing and farm accounting.

The Club has its quarters well equipped to the satisfaction of

all members and its success and achievements in the future are assured.

### COMMERCE GRADUATES

The Commerce graduates have been exceptionally successful, as will be seen from the following list of 37 the present number of graduates:

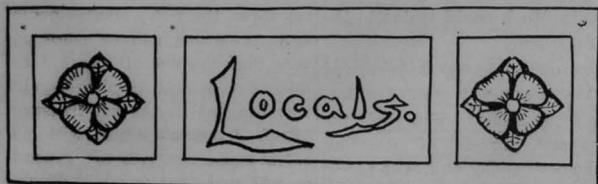
1. Michael John Andrews, '12, Inst. Cassia Academy, Oakley, Idaho.
2. James Arthur Armstrong, '11, Inst. Mount Pleasant High School.
3. Frederick H. Atkinson, '98, Auditor Sumpter Valley R. R. Co., Baker City, Oregon.
4. John H. Bankhead, '97, Cashier Thatcher Bros. Banking Company.
5. Asa Bullen, '10, Third year Law student at Harvard.
6. Herwin Bunderson, '12, Commerce and Secy. to Faculty Box Elder High School, Brigham City, Utah.
7. Lars Samuel Christensen, '11, Inst. L. D. S. University.
8. Orson A. Christensen, '12, Principal High School, Smithfield, Utah.
9. John L. Coburn, '05, Financial Secy, U. A. C.
10. Truman J. Cole, '12, High School, Nephi, Utah.
11. Newel Comish, '11, Snowflake Academy, Snowflake, Ariz.
12. Ray Barker Curtis, '10, Victor, Idaho.
13. Wildred Forgeon, now Mrs. Samuel Grover Rich, Burley, Idaho.
14. John J. Fredrickson, '05, Real Estate, Malad, Idaho.
15. Alva Hansen, '08, Instructor Weber Academy.
16. Chas. A. Jensen, '97, Field Expert Rocky Mountain Sugar Beet Co., Denver.
17. Hans Ephraim Jensen, '08, Snow Academy, Ephraim, Utah.
18. Orville L. Lee, '10, Practical Agriculture, Hyde Park.
19. Chas. A. McCausland, '04, Cache Valley Banking Co.
20. Newton Moses, '12, Rexburg, Idaho.
21. Aaron B. Olson, '07, Bookkeeper Anderson & Sons Lumber Co., Logan.
22. James George Osmond, '12, Lewiston High School.
23. James D. Pence, '10, Stock Raising, Mt. Home, Idaho.
24. John William Peters, '12, Student University California.
25. Canute Peterson, '11, Instructor U. A. C.
26. Jos. H. Peterson, '99, Practical Agriculture, Huntsville, Utah.
27. W. L. Peterson, '10, Carbon county High School, Price, Utah.
28. William Peterson, '99, Prof. Geology, U. A. C.
29. Henry Thomas Plant, '11, Richmond High School.
30. Chas. Pond, '97, Lewiston, Utah.
31. Aaron F. Rasmussen, '10, Ricks Academy, Rexburg, Idaho.
32. Samuel Grover Rich, '05, Cashier Burley State Bank, Burley, Idaho.
33. Joseph Ed. Shepard, '94, Cashier Cache Valley Banking Company.
34. Melvin S. Smart, '12, Hyrum High School.
35. Wm. Le Roy Smith, '12, Student Chicago University.
36. David Edmund Stephens, '04, U. S. Dept. Agriculture.
37. Le Roy A. Stevens, '12, Principal Millard Stake Academy, Hinkley, Utah.

## THE FIRST NATIONAL BANK of LOGAN, UTAH

Capital, Surplus and  
Undivided Profits \$125,000.00  
Total Deposits \$550,000.00

**Q** Welcomes and appreciates your business, whether large or small, and believes its extensive resources developed by twenty years of constant, considerate, conservative accommodations, a splendid endorsement of its most satisfactory service to the people of Logan and vicinity.





The following notice appeared on the Bulletin board Tuesday morning: "Letter in the office for Dear Ann Richards."

Miss Huntsman: Tell about Hamlet's madness.

J. E. Sjostrom: I don't know.

Miss Huntsman: You must belong to the kindergarten class.

Doc. Thomas in Ec. XI: You are married Mr. Hunsaker aren't you?

Hunsaker: Yes, I am supposed to be.

Miss Ivins: How is it some butter will hold more flavor than other?

Miss Madsen: O, some butter is stronger.

Saturday evening, Miss Leona Cowley, '12, now teaching D. S. in the L. D. S., came up for a week end visit. The same day the following note was found on a teacher's desk: "Prof. McNatt, I shall not be able to attend your class today, as I have important business at the court house."

(Signed) J. W. OLSEN.

#### SOROSIS

Wednesday night, May 7th, Sorosis was entertained by a few members of the society at the home of Mrs. Harry Beers. The evening was spent playing "500" Anna Mathison being the prize winner. The rooms were decorated with potted plants and apple blossoms. Dainty refreshments were served. Special guests of the evening were the pledges, honorary members and patronesses Mrs. Ball, Mrs. Horace Nebeker, Mrs. George W. Thatcher and Mrs. Guy Thatcher.

Student showing father through school.

Father: Is that the President? Student, No that is R. B. Roskelley.

Student: I saw Paul Jones out riding with a girl. Is he engaged?

Eric Johnson. I go riding with girls but I ain't engaged.

Picot: Did you get that balance in Acet. 5.

Miss Groebli: No that is enough to make the best angle in heaven swear.

Miss G.: The reform school is in Provo isn't it?

Syb. Hopkins: Oh no, I know its in Ogden. I was there six months.

Dr. George R. Hill, who will take Dr. C. N. Jensen's place next year as Professor of Botany and Plant Pathology, was a visitor at the College during fore part of the week.

Elmer Brossard is representing Wyoming State Dry Farm Commission in Dry Farm Demonstrations, headquarters at New Castle, Wyo. He is enjoying his work and desires to be reminded to his friends.

Student: "I have a terrible toothache and want something to cure it."

Benedict: "Now, you don't need any medicine. I had a toothache yesterday and went home, and my loving wife kissed me and so consoled me that the pain soon passed away. Why don't you try the same thing?"

Student: "I think I will. Is your wife at home?"

Amy on romping day: Gee its good to be alive instead of married.

Hendricks in Ec. 6b: What do you know?

Neilson: Nothing and very little of that.

Student seeking a cure for stuttering. "Do you stammer all the time?"

"N-n-n-n-n-no," he sputtered. "I only st-st-st-st-tammer when I t-t-t-t-talk."

Next Wednesday, the 21st, is Inspection Day, Captain W. J. Merry, of the General Staff, will arrive on the evening of the 20th to inspect the Battalion. Captain Merry has been on a tour of inspection of all the Western Military Schools, visiting about twenty in all. He will leave on the morning of the 22nd to continue inspecting at other schools. The Battalion has been practicing Battalion Review and other drills for Inspection Day and it is to be hoped that Captain Merry will be well pleased with the showing made by the cadets.

## Cache Valley Banking Co.

LOGAN, UTAH

Capital and Surplus \$115,000.00

(We Solicit Accounts of the Faculty and Student Body, and shall be pleased to have our share of the College business)

## WILKINSON & SON

The Students' Store, Books Stationery, Post Cards, and Souvenirs,  
Always a Complete Stock to Select From  
Opposite Post Office

## Barber Shop

13 West Center Street

BATHS

H. J. CARLISLE, Proprietor.

## Our Exclusive Line of Murdock's Chocolates

Are made under the most sanitary and up to date methods of manufacture known and of the finest quality of materials that can be obtained consequently we are in the best possible position to furnish the finest Chocolates and Creams on the market and also the best values. Try us and be convinced that our goods are superior to anything manufactured in this line.

## WEAR WALDORF

Correct College Clothes and you will be  
Satisfied

**THE HUB**

Logan's Popular  
Clothing Store

## SHOE FITTING

IS A SCIENCE. WE ARE SHOE-FITTING SPECIALISTS  
WE FIT AND SELL SHOES ONLY.

**Andreas Peterson & Sons**

(LOGAN'S ONLY EXCLUSIVE SHOE STORE).

## The Soda Water Season is Here

And Bear in Mind that we Sell Only Pure Food  
Products at Our Fountain, Skilfully Dispensed

**CO-OP DRUG COMPANY**

"The Prescription Store"

The Coolest Place for a Refreshing Drink

14 West Center Street.

Phone 21



## THE FINANCIAL CHRONICLE

The money market has fluctuated more than at any time in its history. Within the last two and a half months College City has been on the verge of a financial crisis and at the present time its prosperity would dazzle Croesus.

During October College City was founded. Pilgrims and immigrants came from all ends of the earth. There was but one source from which wealth radiated and that was the government sub-treasury when Congress was in a mood of frivolous appropriations. The settlers were enterprising people who severely felt the lack of capital. At the sight of the grave situation Prof. Peterson, a professional banker, proposed a National Bank which was organized with Prof. Peterson as president; Miss Grooble, cashier; Mr. Picot, teller, and Mr. Tunks and Mr. Johnson bookkeepers. This was as refreshing water to the scores of foreigners and the discouraged old timers. The institution flourished. Homes were built, manufactures increased and all seemed in the height of prosperity, when behold, the market was flooded with goods, the price of living went up by leaps, in fact the very bread that we ate could be obtained only in slices, since wheat was not raised in this country and the Balkan states consumed foreign products.

Suffering there was for two whole months! At last by gathering together the cash not driven out by paper currency and the borrowing of capital, several car-

loads of cattle were imported, three mills were started, the factories closed, scientific accounting applied to farm work, and to the joy and astonishment of all, this has become the most prosperous community in the valley.

The average capital of the population is \$22,474.36, the largest amount of capital held by one firm, the bank, being \$100,000, and the smallest held by a live stock man being \$2,913.90. Average profits for all concerns per day was \$537.35. These earnings are not hoarded, the bank has paid a dividend of \$4,000, the Real Estate and Collection Company one of 48%, the Commission office 56% and the C. V. Milling Company 9%.

During the past two months there have been some violent fluctuations in stock, during the second week in April, due without doubt, to the snores of the President (Tunks) which were heard throughout the whole city and even above the din of the typewriters. Because of the faithfulness of an employer who carefully kept watch and gently awakened him, a robbery was prevented. Stock fell 2% that day. What do you think, he did the next day? Slept so soundly that all the traffic and laughter did not awaken him. Stock dropped 3% more and even in face of a declared dividend. There was no demand for stock for some time thereafter.

A general fluctuation for the better occurred during the second week of March, due to the general inspection of books by the head of the financial department's wife. Greater confidence was created and renewed efforts put forth to increase the standard and financial efficiency. There was another rise of at least 3% in each business after the critical operations which scores of our daily companions (high legged stools) who had their legs amputated, had successfully withstood. No more groans

heard. Much credit is due to the entrepreneur.

One more mill has been started in the community but one has closed its doors because of the strenuous process of grinding without company and Miss C— wishes to announce that the work will be resumed as soon as a partner is found who will assist her.

What shall we do? Halgen got intoxicated while herding cattle with good luck and as a result they broke into the C. V. Mill. Loss is enormous. Twenty-five head of the fattest steers, worth \$2679.50 foundered. Mill put out of commission, beside the inability to meet contracts. Law suit inevitable. The commission company is loser here also as it will receive fewer cattle and mill stuff to be sold on commission. In view of the fact that a considerable sum of money was lost on a former car of cattle, the manager's already low salary is in danger.

A trust dissolution ought to be started. The wholesale and Real Estate firms have combined in reality though not in name and the Wholesale is withholding all its dividends which would amount to at least 160%, so that the Real Estate Company may buy up the stock at a low price. Due to the combined skill and influence of the managers of these two firms, the collection rates risen to double their former amount and debtors are cheated a little each time. The law is hanging on a thread over their shoulders or if that does not doe-

tor them, the rich man's panic will. This one will be more severe than the one of March 1 to 8th, when a large surplus of gold was hoarded in the sub-treasury (Prof. Peterson's office) with no extravagant congress to expend it. At that time you will all remember, there was no market for some of the best stock (Central Commission) and it was only after the most arduous diplomatic tactics that fifty shares were sold at par, which at the present time are worth \$153. Beware you trust organizers!

## Why a Student Got An A

Teacher: Correct this sentence: "Our teacher are keen sighted." Student: "Our teacher are a good looker."

## LOOK STUDENTS LOOK

We have on hand a complete line of

PIANOS  
AND  
PLAYER  
PIANOS

Also Sheet Music, Purses, Music  
Rolls, Satchels and Records

THATCHER  
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39 South Main Street

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The Emblem of Quality  
Highest Award I.M.P.A.,  
1909  
Phones 420b, 178x  
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## Get a College Souvenir

New Line Now Being Displayed at

Howell-Cardon Company's

PILLOW TOPS all new shapes \$1.00 to \$3.25.

PENNANTS 50 to \$1.25.

LAUNDRY BAGS 85c to \$1.25.

COAT EMBLEMS 25c. The latest fad.

## FOR THAT SPRING SUIT

We have just received a complete Shipment of Blue Serge Suits  
In the following makes: Chesterfield, Sophomore, Styleplus  
For Men and Young Men. Bostonian Spring Shoes are here in everything new.

Thatcher Clothing Co.

Logan, Utah